

Wed, 31 May 2023 20:03:47 -0400 EDT

2023-BO-0002-001-I	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing require the CORs to ensure that contractor past performance evaluations are prepared at least annually and as required by HUD policy to ensure that reporting of contractors is completed properly and in a timely manner for contract options and in CPARS.
2023-BO-0002-001-H	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing coordinate with OCPO to require the contracting officers and CORs to monitor contractor performance to ensure that evidence is maintained and documented in the contract files for each performance statement completed in the FSM QASPs and that contractor quality control report deliverables resolve problems identified by the Government during reviews conducted in accordance with the QASP for its future FSM contracts.
2023-BO-0002-001-G	We recommend that the Acting Deputy Assistant Secretary for Single Family Housing coordinate with OCPO to require that the contracting officers and CORs be involved in the development, implementation, and documentation of the FSM QASPs for their FSM contracts to ensure that performance statements, acceptable quality levels, and deviation percentages are aligned with the contracts' requirements in the performance work statement, the performance requirement summary, and the contractor's quality control plan.
2023-BO-0002-001-F	We recommend that the Chief Procurement Officer require the contracting officers to formally designate CORs in a timely manner and maintain the required documentation in the proper location identified in the relevant HUD policies and procedures, which fully supports the CORs' oversight of the FSM contract.
2023-BO-0002-001-E	We recommend that the Chief Procurement Officer update HUD's field service manager contract monitoring plan and FSM qualitative monitoring databases used to monitor contractor performance to align with the QASP and contractual requirements as noted in recommendation 1G below.
2023-BO-0002-001-D	We recommend that the Chief Procurement Officer require all staff involved in the oversight of FSM contracts to maintain the required documentation in the official contract file identified by HUD policy to support the contracts.
2023-BO-0002-001-C	We recommend that the Chief Procurement Officer require the contracting officers to implement the policies and procedures in the HUD Acquisition Policy and Procedure Handbook for completion of HUD's FSM contractor performance assessment reports in CPARS to ensure that Government past performance is documented properly and in a timely manner, at least annually, for use by all Federal agencies and maintained in the contract files.
2023-BO-0002-001-B	We recommend that the Chief Procurement Officer direct the contracting officers to oversee the implementation of the current FSM contracts' QASP.
2023-BO-0002-001-A	We recommend that the Chief Procurement Officer direct the contracting officers to review the current FSM contracts' QASP and update accordingly to ensure that all minimum contract requirements are included.
2023-LA-0004-001-E	Establish and implement methods to regularly assess the effectiveness of the program in preventing and ending youth homelessness and improving participants' self-sufficiency, which could include performance metrics and periodic studies performed by the Office of Policy Development and Research (PD&R).
2023-LA-0004-001-D	Include FYI in its voucher risk assessment and develop and implement monitoring policies, procedures, and controls.
2023-LA-0004-001-C	For each youth referred, require PHAs to obtain PCWA certification that the PCWA will provide or secure access to supportive services.
2023-LA-0004-001-B	Require PHAs to document that they informed FYI participants at program entry of their eligibility for supportive services and the availability of those services for the duration of the program.
2023-LA-0004-001-A	Develop and implement a plan to assist PHAs in improving voucher utilization, including providing additional guidance to PHAs to improve coordination between PHAs and PCWAs to improve voucher utilization and limit barriers to leasing.
2023-AT-1001-001-F	Monitor the State's CDBG-DR program to ensure that performance expectations are achieved.
2023-AT-1001-001-E	Instruct the State to update and implement policies and procedures to ensure that the results of the CDBG-DR internal audits are shared by the State's Commissioner with CDBG-DR program staff to allow for the resolution of any findings and required corrective actions.
2023-AT-1001-001-D	Work with the State to develop and implement policies and procedures to ensure that monitoring is conducted remotely in the event that it cannot be conducted onsite.
2023-AT-1001-001-C	Instruct the State to conduct monitoring reviews of its CDBG-DR HIM activities and subrecipients that satisfy monitoring requirements.
2023-AT-1001-001-B	Instruct the State to update and implement the CDBG-DR standard operating procedures, which clearly outline what activities, including the frequency, will be reviewed by its monitoring and internal audit function.
2023-AT-1001-001-A	Provide technical assistance to the State and the staff to ensure that they understand the requirements for conducting a monitoring review in accordance with regulations.
2023-KC-0004-002-A	Develop and implement an agencywide crisis readiness plan addressing likely hazards arising from a crisis. This guidance should include all key elements that meet CIGFO crisis guidance.
2023-KC-0003-002-B	Prescribes how the contracting officer representative will review information provided by the MSS and provide actionable feedback to ensure MSS readiness.
2023-KC-0003-002-A	Assesses what information Ginnie Mae needs from the MSS to ensure that they have the capacity for a large- or multiple- issuer extinguishment.

Wed, 31 May 2023 20:03:47 -0400 EDT

2023-KC-0003-001-D	How Ginnie Mae intends to identify and evaluate prospective buyers to ensure its ability to absorb the extinguished portfolio before executing the purchase and sale agreement.
2023-KC-0003-001-C	How Ginnie Mae will determine the portfolio value and price before sale.
2023-KC-0003-001-B	What type of information Ginnie Mae may disclose and how it will handle protected information before extinguishment.
2023-KC-0003-001-A	Define its authority for marketing troubled issuer portfolios and the conditions that must exist to extinguish issuers using rapid relocation.
2023-CH-1001-001-H	We also recommend that the Director of the Philadelphia Office of Public Housing work in conjunction with HUD's Office of Lead Hazard Control and Healthy Homes to assess the quality of the lead-based paint inspections and risk assessments performed by the Authority's contractors to determine whether they are sufficient to fulfill HUD's requirements.
2023-CH-1001-001-G	We also recommend that the Director of the Philadelphia Office of Public Housing work in conjunction with HUD's Office of Lead Hazard Control and Healthy Homes to provide training to the Authority's staff involved with managing lead-based paint and technical assistance in developing and implementing new procedures and controls.
2023-CH-1001-001-F	We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to implement adequate controls to ensure that contracted inspectors' deliverables comply with HUD's and EPA's requirements.
2023-CH-1001-001-E	We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to Implement adequate procedures and controls to ensure that accurate lead disclosures are provided to current and prospective tenants.
2023-CH-1001-001-D	We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to perform a search for historical lead based paint documentation and if any documents are found, compare the results from the historical documents with the results of the recent testing to identify any potential issues or inconsistencies and maintain all lead-based paint documentation related to the Authority's properties according to HUD's requirements.
2023-CH-1001-001-C	We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to maintain lead-based paint documentation for its properties in a manner that it is readily available for review by HUD and the Authority's tenants if requested.
2023-CH-1001-001-B	We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to implement adequate procedures and controls to ensure that lead-based paint hazard reduction work is performed within the required timeframe and that all identified hazards are abated or treated with interim controls.
2023-CH-1001-001-A	We recommend that the Director of the Philadelphia Office of Public Housing require the Authority to establish and implement procedures and controls to ensure that lead-based paint visual assessments are performed within the required timeframe.
2021-OE-0010-03	Reinforce the use and admissibility of photographs and videos for evidence collection while remote monitoring.
2021-OE-0010-01	Complete and update the system security plans for GMP and DRGR and issue an SSN justification memorandum.
2023-CH-0002-001-C	We recommend that the Deputy Assistant Secretary for Field Operations provide training and guidance to field office program staff on SEMAP scoring, rating, and verification procedures, including confirmatory reviews, quality control reviews, and adjustments, as appropriate, for the revised SEMAP process.
2023-CH-0002-001-B	We recommend that the Deputy Assistant Secretary for Field Operations Provide additional training and guidance to field office program staff on SEMAP scoring, rating, and verification procedures, including confirmatory reviews, quality control reviews, and adjustments to the SEMAP process.
2023-CH-0002-001-A	We recommend that the Deputy Assistant Secretary for Public Housing and Voucher Programs enhance SEMAP or develop a new performance measurement process that would identify PHAs with underperforming HCV Programs, which should include an assessment of PHAs' ability to maximize assistance to house families.
2023-FW-0001-001-D	We recommend that the Director of CPD's Office of Disaster Recovery make changes to the action plan process so that the action plan calculates an overall LMI percentage.
2023-FW-0001-001-C	We recommend that the Director of CPD's Office of Disaster Recovery adopt LMI benchmarking to ensure that grantees budget adequate funds to LMI at significant milestones in the grant lifecycle.
2023-FW-0001-001-B	We recommend that the Director of CPD's Office of Disaster Recovery update DRGR's QPR to include information on the progress towards compliance with the overall LMI benefit based on the total amount of the grant.
2023-FW-0001-001-A	We recommend that the Director of CPD's Office of Disaster Recovery review the one grantee with a grant totaling \$666,666 that did not meet the overall LMI requirement and address the noncompliance.
2021-OE-0011b-08	Develop a timeliness standard in the LBPR tracker to establish expectations for how often field office staff must reach out to PHAs on the LBPR tracker to discuss measures that will resolve cases in a timely manner.
2021-OE-0011b-06	In coordination with other HUD offices as necessary, research and address potential causes of the variance in the number of EBLL cases among States on the EBLL tracker and identify solutions that are within HUD's control.
2021-OE-0011b-05	Update the EBLL tracker by including which data fields are required, establishing what type of information can be entered into each data field, and disallowing case closure if required information is missing.
2021-OE-0011b-04	Update the EBLL tracker to show whether one or multiple children have an EBLL and whether the unit, building, or development previously had an EBLL reported.

Wed, 31 May 2023 20:03:47 -0400 EDT

2021-OE-0011b-03	Provide field office staff access to historical data in the EBLL tracker to be readily available as needed, with adequate protection of PII.
2021-OE-0011b-02	Create a plan and timeline that outlines OFO's proposal to make necessary improvements to the EBLL tracker, such as moving it to a different platform.
2021-OE-0011b-01	Update HUD regulations, policies, and procedures, following the regulatory process required by the amended LSHR, in consideration of CDC's lowered BLRV of 3.5 µg/dL.
2021-OE-0007-04	Implement procedures to ensure that attended bots use the security rights and credentials of the attending user.
2021-OE-0007-03	Implement procedures to periodically review RPA system access and remove access for users that are not authorized or no longer have a need to use the system.
2021-OE-0007-02	Implement procedures to capture and monitor centralized logs to maintain appropriate visibility into bot activities and provide for auditability of bot actions.
2021-OE-0007-01	Identify short- and long-term plans for the RPA program that align its capabilities, staffing needs, funding projections, and mission needs.
2023-KC-0002-001-B	Update APPS to automatically flag a property that receives successive below-60 REAC inspection scores.
2023-KC-0002-001-A	Implement a quality control review to ensure that successive below-60 REAC inspection score flags are entered into APPS.
2023-NY-0001-001-E	We recommend that the Deputy Assistant Secretary for Single Family Housing work with the Office of Public Affairs, Office of Housing Counseling, and other offices within HUD to develop a detailed communication strategy for how and when it plans to use websites, letters, and other methods to proactively notify homeowners about relief programs, protections, and loss mitigation options during disasters and national emergencies. The strategy could include processes to ensure that (1) key information is provided or made available in a timely manner and kept up-to-date, (2) information is communicated clearly and consistently across mediums, and is linked together when possible, and (3) letters are mailed to struggling homeowners when needed. It could also articulate the methods HUD will use to reach homeowners without internet access.
2023-NY-0001-001-D	We recommend that the Deputy Assistant Secretary for Single Family Housing update its COVID-19 Resources for Homeowners webpage to include relevant information on the U.S. Department of the Treasury's Homeowner Assistance Fund.
2023-NY-0001-001-C	We recommend that the Deputy Assistant Secretary for Single Family Housing update its COVID-19 Resources for Homeowners webpage to include details about the protections and loss mitigation options available for homeowners with FHA-insured reverse mortgages. This information could include (1) instructions for requesting an extension, (2) a statement notifying homeowners that they should not be charged late fees or penalties, (3) a chart showing the extension periods and related deadlines, and (4) information on the various loss mitigation options available for homeowners with FHA-insured reverse mortgages who are exiting a COVID-19 HECM extension.
2023-NY-0001-001-B	We recommend that the Deputy Assistant Secretary for Single Family Housing update its COVID-19 Resources for Homeowners webpage to include information on the various COVID-19 loss mitigation options servicers may offer homeowners with FHA-insured forward mortgages who are exiting COVID-19 forbearance.
2023-NY-0001-001-A	We recommend that the Deputy Assistant Secretary for Single Family Housing update its COVID-19 Resources for Homeowners webpage to clearly communicate that homeowners who had not previously requested forbearance by September 30, 2021, are eligible to request forbearance from their servicer through the end of the COVID-19 National Emergency.
2023-FO-0008-004-A	Assess its help desk system against other technical solutions and ensure that the help desk solution used captures complete data on technical support requests. This measure includes but is not limited to ensuring that sequence gaps are properly documented or do not occur, valid transactions are accepted by the help desk system, rejected transactions are identified, and the history of each transaction is retained.
2023-FO-0008-003-A	Research, evaluate, and implement technical solutions to resolve the user account management issues and the underlying issue in the technical environment.
2023-FO-0008-002-B	Perform routine VPN stress tests as part of its contingency planning and testing processes to regularly identify and remediate network performance issues and ensure that network capabilities are sufficient for teleworking.
2023-FO-0008-002-A	Research, evaluate, and implement technical solutions to provide additional improvements to VPN and related remote working capabilities of HUD system users.
2023-FO-0008-001-A	Research, evaluate, and implement technical or alternative solutions to deploy essential computer software updates using appropriate secure methods to ensure that computer security updates occur in a timely manner to minimize risk to HUD's systems and operations
2023-KC-0001-001-B	Ensure that all necessary information regarding terminated VA loans is included in the matching process.
2023-KC-0001-001-A	Update and synchronize the SOP and the matching procedure. The updates should include notifications that provide issuers with unmatched loans adequate time to take corrective action to comply with the requirements of the MBS Guide to put \$903 million to better use by ensuring that the appropriate agency insurance or guarantee is in place.
2023-FO-0004-003-A	Establish a formal policy addressing HUD's federal awarding agency responsibilities under 2 CFR § 200.513(c). The policy should identify those involved in the process and their roles in addressing this single audit oversight function. The policy should also address how it will be carried out and documented.

Wed, 31 May 2023 20:03:47 -0400 EDT

2023-FO-0004-001-G	As part of the validation process for CPD's accrued grant liabilities, review CPD's accrued grant liabilities estimation methodology to ensure that it is based on verifiable grantee supporting documentation and all assumptions and variables used for the grant accrual estimate were properly established, supported, and documented.
2023-FO-0004-001-F	Re-evaluate and adequately document justification for the establishment of the percentages and other key assumptions used to determine the accrual amount for each program in CPD's accrued grant liabilities estimate.
2023-FO-0004-001-E	Develop and document internal procedures to ensure that they will address the Program Office's responsibilities within the departmental grant accrual validation policy.
2023-FO-0004-001-C	Develop and implement procedures to ensure that planning for the CPD grant accrual validation is done early in the accounting cycle to allow for: <ul style="list-style-type: none"> • Sufficient resources to be available to perform the validation of the prior year grant accrual. • Validation efforts to start earlier to allow for follow-up on non-responsive grantees or grantees that provided incomplete information. • Materiality risk to be considered when planning and evaluating the CPD grant accrual validation.
2023-FO-0004-001-B	Develop and document internal procedures to ensure the OCFO's responsibilities specified within the new or updated grant accrual validation policy are addressed.
2023-FO-0004-001-A	Develop and issue a departmental grant accrual validation policy or update the existing grant accrual policy to include the validation process. The policy should include 1) specific control activities over the grant accrual validation and outline all of the specific roles and responsibilities; 2) a periodic review of the grant accrual validation to evaluate and reassess its continued relevance and control effectiveness, and ensure any changes are designed and implemented appropriately; and 3) a clear communication plan that requires formal and documented communications between appropriate program offices and OCFO to ensure the validation results are used to update the grant accrual methodology and subsequent period's estimate, as appropriate.
2023-FO-0003-001-M	Coordinate with the NSC and the OCPO to determine whether the information technology system could be enhanced to track the annual payment of state property taxes for the HECM portfolio.
2023-FO-0003-001-L	Coordinate with the NSC to conduct a detailed review of the HECM assigned notes portfolio to identify and record all default events that have occurred to date and initiate collection proceedings in accordance with the applicable HUD Handbooks.
2023-FO-0003-001-K	Coordinate with the NSC to take all the actions necessary required by HUD Handbook 4000.1 to ensure that FHA's interests are protected with respect to the partial claims for which FHA has not received the original promissory note and recorded mortgage.
2023-FO-0003-001-J	Develop and implement procedures to review the reasonableness of the amounts included in the Missing Documents Report before recording the reclassification entry. Include steps to be followed if the amounts in the report do not appear reasonable.
2023-FO-0003-001-I	Develop effective detective controls to ensure HECM loan receivables are accurate and complete, exist, and FHA appropriately holds or controls the rights to any collateral property in connection with the receivable.
2023-FO-0003-001-H	Coordinate with the Deputy Assistant Secretary for Single Family Housing and HUD's Office of the Chief Procurement Office (OCPO) in developing effective communication channels between FHA's NSC and OFAR, and in developing effective monitoring controls to ensure the timely identification and remediation of issues, such as unprocessed documentation and inaccurate records, which may impact the balances reported within FHA's financial statements.
2023-FO-0003-001-G	Perform a thorough review of the SF 132 to SF 133 reconciliations and work with Financial Analysis and Controls Division and other divisions and groups to resolve material reconciling items timely.
2023-FO-0003-001-F	Strengthen controls over the preparation of the SF 132 to the SF 133 reconciliation by preparing such reconciliations (1) first, with the unadjusted trial balance and later, with the adjusted trial balance and (2) at the fund level, with detailed documentation of differences, and with sufficient detailed explanations that describe the general ledger impact of the differences.
2023-FO-0003-001-E	Implement procedures to enhance the review of all journal entries recorded in the general ledger by requiring a two-level review that includes the review of source documents for the journal entry (for example, the OMB approved SF 132).
2023-FO-0003-001-D	Receive a final opinion from HUD's Office of the Chief Financial Officer's Appropriation Law Division on whether FHA was in violation of the Antideficiency Act.
2023-FO-0003-001-C	Establish internal control procedures around the borrowings process to include verifying sufficient borrowing authority exists within the SF 132, prior to executing the borrowing request. Such verification should also be included as part of the borrowing review and approval controls.
2023-FO-0003-001-B	Establish and ensure appropriate and effective communication protocols between OFAR, FHA, and HUD's Office of Budget to ensure (1) funding type is clearly indicated within the SF 132 and clear communications are made in differentiating between definite and indefinite borrowing authority, (2) legislative changes in FHA's borrowing authority are vetted with OMB to ensure appropriate treatment, and (3) - draft SF-133s are reviewed and vetted with HUD and FHA's budget officers prior to OFAR's finalization with Treasury and OMB.
2023-FO-0003-001-A	Establish change management and periodic reviews of control activities to ensure regulatory changes, such as Fiscal Service updates to the USSGL, are identified, analyzed, and assessed for potential needed changes to FHA's established processes.
2021-OE-0008-04	Provide more detailed guidance to HUD reviewers and FHEO regional directors on when and under what circumstances to recommend or issue a PIP.
2021-OE-0008-03	Assess HUD reviewers' skills and readiness to determine the appropriate frequency of training.

Wed, 31 May 2023 20:03:47 -0400 EDT

2021-OE-0008-02	Update the PAR template to ensure that HUD reviewers include required information.
2021-OE-0008-01	Provide more detailed guidance to HUD reviewers on benchmarks for each performance standard.
2023-BO-0001-001-B	Develop a process to oversee housing discrimination allegations that FHAP agencies close and do not submit to HUD for dual-filing to ensure that the closure and jurisdictional determinations are consistent with the Fair Housing Act. To help address this recommendation, HUD should consider requiring FHAP agencies to enter data on closed inquiries in HEMS and make updates to FHAP agreements as necessary.
2023-BO-0001-001-A	Update HUD Handbook 8024.01, REV-2, and regional intake policies and procedures as necessary to include (1) minimum requirements that all regions follow for documenting in HEMS attempts to reach out to claimants when additional information is needed before closing inquiries; (2) policies and procedures for collecting, recording, and documenting all relevant electronic intake information in HEMS; and (3) clarifying that communications with claimants regarding inquiry closure, requests for additional information, and notices of jurisdiction information clearly inform the claimant of the ability to provide additional information within the statute of limitations.
2023-FO-0001-001-G	If the workforce assessment determines that additional staff are needed, work with the Chief Risk Officer to staff the necessary positions.
2023-FO-0001-001-F	Collaborate with the Chief Risk Officer to conduct a workforce assessment to determine the level of dedicated full-time staff resources needed by the Chief Risk Officer to effectively (1) administer HUD's enterprise and fraud risk management programs and (2) support program risk officers by increasing employee and stakeholder awareness of potential fraud schemes that could impact each program respectively.
2023-FO-0001-001-E	Develop and implement a strategy for collecting and analyzing agency-wide data, to include subrecipient and beneficiary data, to identify trends and potential indicators of fraud across programs.
2023-FO-0001-001-D	Develop and implement activities to raise awareness of fraud, such as participating in organized antifraud conferences or a newsletter that includes instances of recent fraud in Federal programs.
2023-FO-0001-001-C	Communicate to HUD program staff the differences between HUD's enterprise risk management, PIA, and financial risk management risk assessment processes to ensure an understanding of their roles and responsibilities within HUD's fraud risk management program.
2023-FO-0001-001-B	Develop and implement a procedure to collect and analyze reported suspected instances of fraud, along with other relevant data points, that can be leveraged to develop more robust antifraud risk mitigation tools.
2023-FO-0001-001-A	Perform a complete agency-wide fraud risk assessment (which incorporates the fraud risk assessments performed at the program level) and use the results to develop and implement an agency-wide plan to move HUD's fraud risk management program out of the ad hoc phase.
2023-LA-0002-001-B	Design and implement a training program and other development tools to help grantees. The goal of such training would be to provide ideas and other development tools to help the CoCs better provide assistance with implementation of their grants and monitoring of their grantees, including assistance with developing outreach strategies, partnering with community providers, financial budgeting, and best practices. The training should focus on the needs of first-year grantees and CPD should take steps to encourage participation.
2023-LA-0002-001-A	Implement written procedures to ensure consistency among field offices in reviewing spending issues, potentially preventing up to an estimated \$47 million in annual CoC recaptures.
2023-LA-0001-001-B	In conjunction with corrective actions being taken on previous audits,8 revise ONAP's internal policy and procedures to include detailed written policies and procedures for the marketing, preservation, and sale of defaulted loan notes and REO properties on tribal trust and other restricted lands.
2023-CH-0001-001-F	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to assess the lead-based paint hazard reduction activities performed at the 19 developments associated with 18 public housing agencies reviewed that did not implement interim controls and ongoing maintenance and reevaluation activities or adequately document that previously identified lead-based paint had been abated or treated with interim controls and subjected to ongoing maintenance and reevaluation activities. If those reduction activities did not fully abate the lead-based paint, HUD should ensure that the public housing agencies implement interim controls and ongoing maintenance and reevaluation programs and maintain required documentation.
2023-CH-0001-001-E	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to determine whether the public housing agencies identified as having lead-based paint hazards in their housing developments maintain and implement a plan for managing lead-based paint. For any public housing agency that does not have a plan for the management of lead-based paint in its public housing developments, as appropriate, HUD should inform the public housing agency that it should develop and implement its own plan.
2023-CH-0001-001-D	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to implement adequate procedures and controls to ensure that public housing agencies appropriately identify and control lead-based paint and eliminate lead-based paint hazards in public housing.
2023-CH-0001-001-C	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to determine the cost to eliminate or control the lead-based paint and lead based paint hazards in public housing and the timeframe to complete such work based on the existing funding levels and strategies that could accelerate the timeframe.

Wed, 31 May 2023 20:03:47 -0400 EDT

2023-CH-0001-001-B	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to determine the number of developments and associated units that contain lead-based paint and lead-based paint hazards.
2023-CH-0001-001-A	We recommend that the General Deputy Assistant Secretary for Public and Indian Housing require the Real Estate Assessment Center in coordination with the Office of Field Operations to develop and implement a plan to manage lead-based paint and lead-based paint hazards in public housing.
2023-IG-0001-001-A	Update applicable requirements to require assisted property owners, including PHAs, to maintain adequate documentation to support their determinations that maintenance and hazard reduction activities that disturbs surfaces with lead-based painted qualify for the de minimis exemption from lead-safe work practices under the Lead Safe Housing Rule.
2022-OE-0001-05	HUD OCIO should ensure that system owners and information system security officers consistently test their ISCPs and upload the test results to CSAM in accordance with HUD's defined ISCP testing policy (derived from metric 63).
2022-OE-0001-04	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2022-OE-0001-03	HUD OCIO and the Office of Administration should implement procedures to ensure proper validation of media sanitization in accordance with HUD Media Protection Procedures 2.0 (February 2022) and form HUD 1067A, Certification of Sanitization (derived from metric 36).
2022-OE-0001-02	HUD OCIO and the HUD Chief Risk Officer should coordinate to implement procedures to monitor the effectiveness of cybersecurity risk responses to ensure that risk tolerances are maintained at an appropriate level (derived from metric 5).
2022-OE-0001-01	HUD OCIO should implement procedures to ensure that information in cybersecurity risk registers is obtained accurately, consistently, and in a reproducible format and is used to a. quantify and aggregate security risks, b. normalize cybersecurity risk information across organizational units, and c. prioritize operational risk response (derived from metric 5).
2022-FO-0007-001-C	Use the fraud risk inventory to enhance program-specific fraud risk assessments for the HOME program.
2022-FO-0007-001-B	Use the fraud risk inventory to enhance program-specific fraud risk assessments for the PBRA program.
2022-FO-0007-001-A	Use the fraud risk inventory to enhance program-specific fraud risk assessments for the TBRA and Operating Fund programs.
2022-AT-1002-001-A	Provide adequate documentation to support that the \$2,588,362 in CDBG-DR funds for three unsupported project and program management services expenditures cited in this report was spent for supported, necessary, and reasonable costs. Any amount for which adequate support cannot be provided should be repaid from non-Federal funds.
2022-NY-1003-002-D	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to implement adequate controls to ensure compliance with applicable cost principle requirements for employees, including those covering compensation for personal services, such as wages, salaries, and incentive payments, at 2 CFR 200.430. Records should reasonably reflect the total activity for which Long Branch's employees are compensated by the non-Federal entity and support the distribution of compensation among specific activities and cost objectives.
2022-NY-1003-002-C	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to prepare and provide support to show the reasonableness and eligibility of the \$1,583,652 in employee incentive payments related to services performed for Asbury Park and Red Bank, which was paid from agreement income, or reimburse its program from non-Federal funds for any amount it cannot support.
2022-NY-1003-002-B	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to reimburse Long Branch's program from non-Federal funds for any Long Branch program funds used for payroll expenses related to services provided to Asbury Park and Red Bank as established in recommendation 2A, estimated to be \$1,014,660.
2022-NY-1003-002-A	We recommend that the Director of HUD's Newark Office of Public Housing require Long Branch to prepare and provide support for a reasonable estimate of the amount of employee time used to perform services for Asbury Park and Red Bank and the amount of Long Branch program funds used to pay for that time. This estimate should include all employees known or believed to have provided services under the agreements based on language in the agreements, incentive payments, after-the-fact documentation provided, and any other applicable knowledge or documentation, which would show that the employees performed work under the agreements.
2022-NY-1003-001-B	We recommend that the Director of HUD's Newark Office of Public Housing provide technical assistance to Long Branch and require updates to its procedures to ensure that it properly classifies income received under any future agreements or activities.
2022-NY-1003-001-A	We recommend that the Director of HUD's Newark Office of Public Housing make a determination regarding outstanding agreement income, including whether those unspent funds should be returned to the public housing agencies, thereby putting up to \$697,912 to better use, including \$478,165 related to Asbury Park and \$219,747 related to Red Bank.
2022-FO-0005-003-D	Work with the Deputy Chief Financial Officer to develop and design a process to ensure that each attribute evaluated during the PIIA risk assessment is evaluated at all levels of the full payment cycle.
2022-FO-0005-003-C	Work with the Office of Community Planning and Development's Chief Risk Officer and grantees to better identify the risks of improper and unknown payments throughout the payment cycle, to include the risks associated with grantees and subgrantees, and consider these risks when performing the CDBG and Homeless Assistance Grant risk assessments.

Wed, 31 May 2023 20:03:47 -0400 EDT

2022-FO-0005-003-B	Collaborate with the Deputy Chief Financial Officer and use the analysis developed in 3A to ensure that HUD's improper and unknown payment testing procedures are (1) designed to test the full payment cycle and (2) include the review of documentation that supports that final beneficiaries were eligible, goods and services were received, and payments went to the correct final beneficiaries and were for the correct amount.
2022-FO-0005-003-A	Collaborate with the Deputy Chief Financial Officer to work with grantees in identifying where improper and unknown payments could occur in the CPD-HIM program throughout the payment cycle, to include the risks associated with subgrantee billing, and document this analysis.
2022-FO-0005-002-A	Develop and implement a plan that ensures the continuity of adequate internal controls over the PIH-TBRA program to detect and prevent improper payments, which can be implemented in a virtual environment. This plan should include how HUD can review tenant files or other information that validates tenant data remotely without compromising PII.
2022-FO-0005-001-A	In collaboration with all involved program offices, develop and implement a sampling methodology that allows for a sample size that reasonably allows for the testing of the complete payment cycle within the PIIA reporting timeframe.
2022-NY-1002-002-E	Establish and implement adequate record-keeping procedures to comply with applicable procurement requirements, including a register of all contracts with key information and a checklist for each procurement action, to ensure that it completes required steps and receives all required documentation.
2022-NY-1002-002-D	Ensure that all Authority staff members working with procurements and contract administration receive procurement training on applicable requirements, including the requirements related to cost reasonableness, contract types, the number of bids or quotations, contract provisions, and maintaining documentation to show the history of procurements.
2022-NY-1002-002-C	Review any ongoing time-and-materials contracts and if requirements were not followed, remedy the noncompliance or repurchase the contracts to ensure compliance with HUD requirements.
2022-NY-1002-002-B	Support that \$1,236,210 in funds not yet spent on the contracts reviewed, along with any new procurements, would be reasonable or reallocate the funds to ensure that they will be put to their intended use
2022-NY-1002-002-A	Support that \$2,870,374 paid for goods and services was reasonable in accordance with applicable requirements or repay its Public Housing Operating Fund or Capital Fund programs from non-Federal funds for any amount that it cannot support or that is not considered reasonable.
2022-NY-1002-001-K	Provide technical assistance to the Authority regarding the deficiencies identified with the rooftop lease and related proceeds, and Federal requirements for property disposition.
2022-NY-1002-001-J	Consider and take additional action if the Authority does not complete recommendations 1A and 1B before submitting its next annual plan, including withholding further awards for its program, conditioning future grant funds, and other remedies that may be legally available until the Authority completes recommendations 1A and 1B.
2022-NY-1002-001-I	Place the Authority onto a zero threshold review process, requiring that all draws for funds go through field office review until the Authority completes all actions needed to close recommendations 1A through 1H.
2022-NY-1002-001-H	Implement controls to ensure that future disposition proceeds are properly accounted for and used only for planned, approved purposes.
2022-NY-1002-001-G	Implement controls to ensure that it does not enter into future third-party agreements unless the Authority follows applicable requirements in Notice PIH 2017-24 (HA), the annual contributions contract, 24 CFR Part 970, and the United States Housing Act of 1937.
2022-NY-1002-001-F	Improve controls over the proper execution and recording of all declaration of trust documents.
2022-NY-1002-001-E	Submit a Section 18 application to obtain HUD approval of any proposed new lease agreement prior to its execution, in compliance with the United States Housing Act of 1937 and 24 CFR Part 970.
2022-NY-1002-001-D	Repay from non-Federal funds any proceeds used for unallowable expenses identified in recommendation 1C.
2022-NY-1002-001-C	Correct the reporting and use of proceeds received from the current lease, thereby putting \$1,278,260 to better use. This requirement includes properly recording the proceeds as restricted nonrental program income on its financial data schedule, placing any unspent funds into an account subject to a general depository agreement until spent, providing a detailed accounting of the use of the proceeds, reporting the use of any proceeds used for demolition or other expenses in a revised 5-year annual plan, and making any other updates needed to ensure that funds are properly recorded and used.
2022-NY-1002-001-B	Execute and record the release of the current lease with the third party and ensure that the declaration of trust is returned to the first priority position.
2022-NY-1002-001-A	Terminate the current lease and pay for any fees needed to terminate the lease from non-Federal funds.
2022-AT-1001-001-E	Train staff to ensure that expenditures, including payments made to contractors, are classified to the proper project activity in the DRGR system and provide support for training conducted.
2022-AT-1001-001-D	Develop and implement procedures to ensure the execution of newly developed policies that require contractors that work on multiple programs to provide adequate support to distinguish the proper amount of time and cost spent on each program. The State should also be required to provide procedures that implement the policy changes.
2022-AT-1001-001-C	Update policies and procedures to ensure that a cost reasonableness assessment is performed on all cost elements, including the overhead and profit percentages charged by contractors for future contracts.

Wed, 31 May 2023 20:03:47 -0400 EDT

2022-AT-1001-001-B	Perform a review of the remaining 453 contracts and any additional contracts issued under the old invitations to bid to ensure that overhead and profit amounts charged by contractors were reasonable. The State should either provide justification or support for the reimbursements to its housing program from non-Federal funds for the unsupported amounts.
2022-AT-1001-001-A	Provide support for the reimbursement to its housing program of \$107,036 from non-Federal funds if justification cannot be provided to support that the overhead and profit amounts paid to the contractors were reasonable.
2022-KC-0002-001-D	Consult with the Office of General Counsel to review the language in the statutes, regulations, and handbooks and if warranted, make adjustments to the HECM handbook to ensure consistency with the statute and regulation.
2022-KC-0002-001-C	Consult with the Office of General Counsel to review the language in the statutes, regulations, and handbooks and if warranted, make adjustments to the forward mortgage handbook to ensure consistency with the statute.
2022-KC-0002-001-B	Develop a control to detect loans that did not maintain the required flood insurance to put \$1.5 billion to better use by avoiding potential future costs to the FHA insurance fund from inadequately insured properties.
2022-KC-0002-001-A	Require lenders to provide evidence of sufficient flood insurance or execute indemnification agreements for the 21 loans in our statistical sample that did not have sufficient flood insurance at the time of our audit to put nearly \$1.1 million to better use. (See appendix A.)
2022-NY-0001-002-A	Develop and implement controls to ensure that future grant data reporting to stakeholders is consistent and accurate, including defining how records should be counted and data should be presented and ensuring that accurate POP dates are maintained in HUD's systems.
2022-NY-0001-001-A	Develop and implement controls for use of the bulk grant closeout process going forward to ensure that grants are closed in accordance with all applicable requirements, including that administrative actions and required work under the grant award have been completed by the grantee before the grant is closed out. These controls should include but not be limited to increased collaboration and communication between headquarters and field offices.
2021-OE-0001-23	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-22	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-21	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-20	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-19	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-17	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-16	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-15	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-14	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-13	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-12	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-11	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-10	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-09	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-08	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-07	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-06	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.

Wed, 31 May 2023 20:03:47 -0400 EDT

2021-OE-0001-05	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-04	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-03	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-02	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-OE-0001-01	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2022-BO-0001-001-D	We recommend that HUD's Deputy Assistant Secretary for Public Housing and Voucher Programs require that PHAs track requests for reasonable accommodation, including the date of the request, the type of request, and the disposition and date of any action taken that should be made available to HUD at its request.
2022-BO-0001-001-C	We recommend that HUD's Deputy Assistant Secretary for Public Housing and Voucher Programs conduct additional outreach efforts to educate tenants and PHAs on their rights and responsibilities related to requests for reasonable accommodation, including technical assistance, webinars, and external communications to inform PHAs about their responsibilities and how to evaluate requests for reasonable accommodation, and help families understand their rights.
2022-BO-0001-001-B	We recommend that HUD's Deputy Assistant Secretary for Public Housing and Voucher Programs update and consolidate requests for reasonable accommodation policies and procedures to ensure that there is centralized guidance available for the field offices and PHAs.
2022-LA-1001-003-B	Develop and implement policies and procedures to ensure that relevant personnel are routinely and regularly trained on the grant closeout process.
2022-LA-1001-003-A	Complete and implement policies and procedures to ensure that APRs are submitted by the closeout deadline.
2022-LA-1001-002-C	Develop and implement additional written procedures and controls to ensure that employees charge time in accordance with program requirements and that the Authority fully documents and supports that salary and rental cost allocations are charged to its CoC grants in accordance with its cost allocation plan.
2022-LA-1001-002-B	Adequately support the eligibility of rent costs or repay its CoC grants \$55,545 from non-Federal funds.
2022-LA-1001-002-A	Adequately support the eligibility of payroll costs or repay its CoC grants \$824,302 from non-Federal funds.
2022-LA-1001-001-D	Work with HUD and subgrantees to reevaluate its CoC program's performance goals and set targets that help to ensure that funds for future CoC grants are fully and effectively used to advance the goal of ending homelessness.
2022-LA-1001-001-C	Develop and implement procedures and controls to clearly define and update point-of-contact staff for subgrantees.
2022-LA-1001-001-B	Develop and implement strategies to address capacity and organizational problems or obtain technical assistance to address these issues.
2022-LA-1001-001-A	Develop and implement policies and procedures to ensure that subgrantee agreements are executed in a timely manner, effective monitoring is performed, and subgrantees maintain an emphasis on using their CoC funds, thereby preventing similar occurrences of \$3.5 million (see appendix D) in CoC funding going unused.
2022-NY-1001-001-H	If the Authority does not follow through on its asset repositioning plans, misses deadlines, or it otherwise becomes clear that the plan is no longer feasible, work with the HUD's Special Applications Center, Office of Recapitalization, and other offices as appropriate, to consider and use available remedies such as revoking approval and enforcing required conversion.
2022-NY-1001-001-G	Develop and implement a plan for the original property related to the 46 units converted under the RAD transfer of assistance option to ensure that the property and proceeds from its disposition are used in accordance with requirements.
2022-NY-1001-001-F	Develop and implement a plan to use available asset repositioning options for the remaining 284 public housing units at the Commodore Perry Homes development, including 274 dwelling units and 10 nondwelling units.
2022-NY-1001-001-E	Develop and implement a plan to routinely identify and address recurring urgent health and safety issues such as flooded stairwells, accessible crawlspaces, and unsecured windows and doors while the property remains vacant and throughout future asset repositioning efforts.
2022-NY-1001-001-B	Determine whether it would be beneficial for HUD to conduct a Part 50 environmental review of the development or if the Authority should conduct a Part 58 environmental review, and implement the decision to ensure that the environmental review is conducted as soon as possible as required under the action plan.
2022-LA-0001-001-E	Obtain the required approvals under the Paperwork Reduction Act for the insert document mailed with the refund application and the Tracer Found Case form.
2022-LA-0001-001-D	Develop and implement written policies and procedures regarding the designation of legal representation for applicants.
2022-LA-0001-001-C	Research, develop, and implement policies and procedures to reduce the number of refunds that have remained unclaimed for an extended period, including consideration of a statute of limitations.

Wed, 31 May 2023 20:03:47 -0400 EDT

2022-LA-0001-001-B	Develop and implement written policies and procedures (1) for locating homeowners who have unpaid refunds (for both existing and new refunds), (2) to establish a standard timeframe for mailing refund applications to homeowners after they are requested, and (3) to establish requirements for verifying the termination date based on supporting documents provided by homeowners.
2022-LA-0001-001-A	Develop and implement written policies and procedures and controls for the FHA refund process to address the deficiencies identified in the audit report. These should include (1) controls to ensure that the website for the public listing of all unpaid refunds is complete, (2) controls to ensure that refund applications are sent only to the homeowners who requested them, (3) controls to ensure that refund applications are sent to all homeowners on the loan after loan termination, and (4) a formal monitoring framework for tracking the status of refunds.
2022-AT-0001-001-I	Consider suggestions made by grantees to assist with the progress of spending funds and provide support for the guidance it plans to share with grantees based on these suggestions. (See bullets under Grantees Generally Considered CPD's Assistance With the Progress of Their Grants Helpful.)
2022-AT-0001-001-F	Update its policies and procedures to require grantees to identify the reason for variances between the actual and projected expenditures to enhance CPD's oversight.
2022-AT-0001-001-C	Establish a reasonable timeframe for grantees to resolve DRGR flags or at a minimum, if a flag cannot be resolved within the established timeframe, have the grantee provide a remediating comment explaining why the flag could not be resolved and a proposed timeline for resolution.
2022-AT-0001-001-B	Update its policies and procedures for tracking expenditures related to slow-spending grantees, including steps for assisting the grantees to expedite spending (including the grantee's steps or actions to address slow spending), identifying the reasons for the delays with the grant, and documenting the outcome of its efforts.
2022-FW-1001-001-E	With HUD's approval of action plan amendment 8, we recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide its plan to ensure that the City will comply with the Texas GLO's program guidelines and required onsite technical assistance and supportive services. This plan would include (1) precise instructions and deadlines for submitting or resubmitting program and implementation guidelines, (2) terms for settling technical assistance and supportive services disagreements, and (3) appropriate consequences for noncompliance with the requirements the Texas GLO imposes.
2022-FW-1001-001-D	With HUD's approval of action plan amendment 8, we recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to set performance and financial milestones, including approval of the City's projects and obligation and expenditure of funds, for all programs and activities funded under the City's subrecipient agreement through the remainder of the contract and deadlines for the City to achieve those milestones. This requirement would include the Texas GLO's (1) providing its plan to continually assess whether the City is meeting the established milestones within the prescribed period; (2) taking appropriate action as outlined in the subrecipient agreement for any missed deadlines; and (3) if necessary, determining whether programs need to be combined or eliminated from the subrecipient agreement.
2022-FW-1001-001-C	With HUD's approval of action plan amendment 8, we recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide its plan to continuously monitor the City's pace and performance in its remaining Hurricane Harvey CDBG-DR program and take appropriate action to ensure that program goals are met. The plan should include a process for repurposing additional grant funds, if necessary, to avoid potential recapture due to the City's inability to meet the expenditure deadline established under its subrecipient agreement with the Texas GLO and to allow the Texas GLO to meet the expenditure deadline for its grant award.
2022-FW-1001-001-B	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide its plan to ensure that processes are in place to assist those participants transitioning from the City's programs to the Texas GLO's programs.
2022-KC-0001-002-A	Review the 21 loans with improperly administered forbearance to ensure that the borrowers were remedied by the servicers, if possible, and ensure that these servicers updated their forbearance procedures to prevent future noncompliance;
2022-PH-0801-001-A	We recommend that the Office of Single Family Housing coordinate its efforts with the Office of Public and Indian Housing and the Office of Multifamily Housing Programs to further ensure that appropriate controls are in place to prevent HECM borrowers from violating principal residency requirements.
2022-FO-0004-004-F	Establish a control to hold HUD's Single Audit Accountable Official responsible for improving the effectiveness of the single audit process based on single audit metrics that HUD will establish in response to recommendation 4D above.
2022-FO-0004-004-D	Establish controls to determine if follow-up is being conducted to determine if the grant recipients have taken appropriate and timely corrective action. That follow-up must include the following: a. Issuing a management decision letter as prescribed in 2 CFR §200.521; b. Monitoring recipients to ensure they are taking appropriate and timely corrective action; c. Using cooperative audit resolution mechanisms (see 2 CFR §200.25) to improve federal program outcomes through better audit resolution, follow-up, and corrective action; and d. Developing a baseline, metrics, and targets to track, over time, the effectiveness of HUD's process to follow-up on audit findings and on the effectiveness of single audits in improving recipient accountability and their use by HUD in making award decisions.
2022-FO-0004-004-B	Establish controls to determine if single audits for HUD grantees are being completed and reported in a timely manner in accordance with 2 CFR §200.512.
2020-OE-0004-05	Develop a plan for clearly defining, communicating, and enforcing IT acquisition process standards, including acquisition process roles and responsibilities.
2020-OE-0004-04	Establish a centralized acquisition tracking system that allows for input and monitoring by all offices involved with the IT acquisition process by: a. Developing a plan with detailed implementation milestones; b. Obtaining appropriate approvals and funding; and c. Implementing a centralized acquisition tracking system, based on the implementation plan and approvals from 4a and 4b.

Wed, 31 May 2023 20:03:47 -0400 EDT

2020-OE-0004-03	Evaluate IT acquisition process workflows and identify ways to simplify processes, facilitate more effective stakeholder coordination across offices, and create efficiencies when possible.
2020-OE-0004-02	Develop a departmentwide human capital plan or evaluate and revise existing plans to guide the recruitment, retention, and skill development of staff involved in IT acquisitions. The plan should include related metrics to measure plan implementation and effectiveness.
2020-OE-0004-01	Conduct a departmentwide comprehensive staff capacity assessment to identify resource and skills gaps of staff involved in IT acquisitions.
2022-FO-0801-001-F	Develop and implement a fraud analytics strategy using available data, including but not limited to data and information collected during the grantee risk assessment and monitoring processes, to begin conducting data analyses to identify potential fraud risks for further review.
2022-FO-0801-001-E	Develop and implement a fraud risk checklist or other instrument as part of CPD's monitoring oversight requirements, to be completed as part of each remote and onsite monitoring review.
2022-FO-0801-001-D	Implement efforts to increase the awareness of fraud at all levels (headquarters, field offices, grantees, subrecipients, etc.), including but not limited to regularly publishing articles on known fraud schemes and identified instances of fraud in periodic newsletters or on CPD's intranet website, providing recurring fraud risk trainings to HUD employees and grantees and working with OIG to develop materials to support fraud awareness.
2022-FO-0801-001-C	Consider OIG's fraud risk inventory to improve CPD's own fraud risk assessments and develop a program-specific fraud risk map and compendium.
2022-FO-0801-001-B	Complete a program-specific fraud risk assessment and risk profile for the CDBG and ESG programs, with emphasis on CARES Act funding, and replicate this process to create program-specific fraud assessments and risk profiles for other CPD programs.
2021-KC-0004-001-D	Revise the annual contributions contract to more clearly define the required treatment of health and safety issues, to include: • Specific timeliness requirements for resolving life-threatening and non-life-threatening health and safety issues. • Notification that HUD will actively monitor the status of complaints and become involved in resolution if necessary. • Requirement that PBCAs will immediately contact HUD staff if a property has a life-threatening or non-life-threatening health and safety issue and report when the issue is resolved. • Requirement that the projects' property management will immediately contact PBCA staff if a property has a life-threatening or non-life-threatening health and safety issue and report when the issue is resolved.
2021-KC-0004-001-C	Develop an automated real-time system for HUD and PBCA staff to use to receive, track, and resolve health and safety issues.
2021-KC-0004-001-B	Develop agencywide policies and procedures for the intake, monitoring, and tracking of health and safety complaints.
2021-KC-0004-001-A	Develop a comprehensive process to ensure that complaints received by HUD's Multifamily Housing Clearinghouse are resolved in a timely manner.
2021-KC-0003-002-A	Establish and implement a process to ensure that the Office of Single Family Housing's policies, procedures, and supervisory controls are effective. This process should address the proper use, maintenance, and reporting of gathered information on disaster-damaged properties as well as the proper assessment of properties with appropriate disaster codes. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.
2021-KC-0003-001-A	Establish and implement a process to ensure that The Office of Multifamily Housing Programs' policies, procedures, and supervisory controls are effective. This process should include addressing postdisaster damage assessments, properly updating iREMS, and executing loan forbearances. This process should also integrate with other HUD program offices as appropriate to improve consistency with HUD's overall disaster response and to ensure the effectiveness of disaster controls.
2021-OE-0003-02	Obtain the proper approval and communicate the IT modernization strategy to all appropriate stakeholders, including HUD program offices.
2021-OE-0003-01	Develop an enterprisewide IT modernization strategy that establishes a framework to align with the IT modernization roadmap. The strategy should define the following: a. Roles and responsibilities of key stakeholders throughout the modernization process, including an assigned responsibility to a role within OCIO for maintaining and updating the IT modernization roadmap on a recurring basis. b. Identification and prioritization of modernization initiatives, including initiatives within program offices and enterprise capabilities. c. Coordination process between OCIO and the program offices. d. An overview of each phase of the modernization process, such as the identification of business needs, security considerations, and system or capability implementation. e. How to capture lessons learned, both successes and challenges, to support future modernization initiatives.
2021-FW-1001-001-E	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to review Harris County's Housing Reimbursement Program policies, including assistance prioritization, to ensure compliance with the Texas GLO's action plan and amendments. This would include the Texas GLO analyzing the County's project pipeline to determine whether changes are warranted to ensure that those most in need are prioritized to receive limited Federal assistance. The Texas GLO should provide HUD with an analysis of the County's project pipeline within 90 days of its review to share the results and demonstrate compliance with its action plan.
2021-FW-1001-001-D	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to ensure that Harris County obtains adequate training for its program staff and that the staff continuously demonstrates their understanding of and competence to operate Harris County's programs within applicable requirements. This would include ensuring that Harris County takes appropriate steps to remedy situations where staff are not operating the program within applicable requirements.

Wed, 31 May 2023 20:03:47 -0400 EDT

2021-FW-1001-001-C	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide evidence of subrecipient monitoring of Harris County's capacity to manage its Hurricane Harvey grant funds to address duplicative, inefficient, and cost-prohibitive processes or positions. The evidence should include any corrective actions that have been imposed and Harris County's response.
2021-FW-1001-001-B	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to set performance and financial milestones, including approval of Harris County's projects and obligation and expenditure of funds, for all programs and activities funded under the Harris County subrecipient agreement through the remainder of the contract and deadlines for Harris County to achieve those milestones. This would include the Texas GLO (1) providing its plan to continually assess whether Harris County is meeting the established milestones within the prescribed time period; (2) taking appropriate action as outlined in the subrecipient agreement for any missed deadlines; and (3) , if necessary, determining whether additional programs need to be combined or eliminated from the subrecipient agreement.
2021-FW-1001-001-A	We recommend that the Director of the Office of Block Grant Assistance require the Texas GLO to provide its plan to continuously monitor Harris County's pace and performance in its remaining Hurricane Harvey CDBG-DR program and take appropriate action to ensure that program goals are met. The plan should include a process for repurposing additional grant funds, if necessary, to avoid potential recapture due to Harris County's inability to meet the expenditure deadline established under its subrecipient agreement with the Texas GLO, and to allow the Texas GLO to meet the expenditure deadline for its grant award.
2021-AT-0002-001-A	For the MF-RAP, PIH-TBRA, and CPD-HIM programs, ensure that the program improper payments rate estimates adequately test for and include improper payments of Federal funding that are made by State, local, and other organizations administering these programs and adequately disclose any limitations imposed or encountered when reporting on improper payments, to a degree that fairly informs users of the respective reported information.
2020-OE-0003-06	Update the PIH radon policy to ensure that program activities comply with the departmentwide policy on radon testing and mitigation requirements.
2020-OE-0003-05	Revise the current PIH radon policy to align with 24 CFR 50.3(i)(1) and 58.5(i)(2)(i).
2020-OE-0003-04	Update the current Multifamily radon policy to ensure that program activities comply with the departmentwide policy on radon testing and mitigation requirements.
2020-OE-0003-01	Develop and issue a departmentwide policy that notes that radon is a radioactive substance and outlines HUD's requirements to test for and mitigate excessive radon levels in accordance with 24 CFR 50.3(i)(1) and 58.5(i)(2)(i).
2020-OE-0003-03	Develop and implement an effective radon policy to ensure that CPD program activities comply with the departmentwide policy on radon testing and mitigation requirements.
2021-PH-0002-001-A	We recommend that HUD's Chief Financial Officer investigate the facts surrounding the potential Antideficiency Act violation involving the \$7,787,675 in rent credits and make a formal determination. If it is determined that a violation occurred, the Chief Financial Officer should develop corrective action plans or internal process improvements as necessary, take disciplinary actions as appropriate, and report the identified violations to the oversight authorities including the HUD Secretary, the President, OMB, Congress and the Comptroller General.
2021-LA-1002-003-B	Develop and implement additional procedures and controls to ensure that HUD procurement requirements are followed.
2021-LA-1002-003-A	Support the reasonableness of the South Gate contract or repay NSP2 \$856,692 from non-Federal funds.
2021-LA-1002-002-E	Obtain training to ensure that it understands NSP2 regulations and requirements related to payroll allocation for its administrative and project delivery costs and program income calculation methodology to ensure it properly computes the amount it is allowed to charge for administrative costs.
2021-LA-1002-002-D	Establish written payroll policies and procedures in accordance with program requirements for the tracking, recording, and maintenance of direct costs to ensure that time distribution records are in place to support the allocation of charges.
2021-LA-1002-002-C	Develop and implement a HUD-approved cost allocation plan to properly account for indirect program costs.
2021-LA-1002-002-B	Provide supporting documentation to show whether the outstanding liability of \$324,478 is correctly classified as an NSP2 liability. If not, HUD should ensure that NHSLA corrects its NSP2 cost reimbursement summary for the 12 months ending June 30, 2018, to reclassify the expenses to a non-NSP2 program. Such funds would be considered funds to be put to better use.
2021-LA-1002-002-A	Provide adequate documentation to support its administrative and project delivery cost expenditures or repay the program \$1,388,545 from non-Federal funds.
2021-LA-1002-001-I	Submit overdue NSP2 quarterly reports to DRGR and update prior reports that did not accurately report program income activity.
2021-LA-1002-001-H	Adjust program income calculation methodology to ensure it is in accordance with HUD requirements.
2021-LA-1002-001-G	Amend the NSP2 action plan to include its revolving loan fund.
2021-LA-1002-001-F	Ensure it has sufficient staffing and capacity to administer the NSP2 program, including obtaining training for its staff to understand HUD requirements and how to use the DRGR system.
2021-LA-1002-001-E	Develop and implement sufficient financial procedures and controls to ensure that program income is appropriately recorded and properly transferred to its NSP2 account.
2021-LA-1002-001-D	Provide documentation to support that \$500,000 in NSP funds transferred to the revolving loan fund was used for an eligible NSP2 activity or property or repay the program from non-Federal funds.

Wed, 31 May 2023 20:03:47 -0400 EDT

2021-LA-1002-001-C	Provide documentation to support that \$658,261 in loan proceeds was used for an eligible NSP2 activity or property or repay the program from non-Federal funds.
2021-LA-1002-001-B	Return the outstanding balance of \$529,745 owed to NSP2. In addition, cease the practice of depositing NSP2 funds in non-NSP2 accounts and making them available to be used or borrowed for non-NSP2 activities.
2021-LA-1002-001-A	Provide documentation to support that program activities within NHSLA's interfund were for eligible NSP2 activities or repay the program \$3,425,679 from non-Federal funds.
2021-FO-0003-001-K	Include a field in TRACS to identify which repayment agreements represent an amount owed to HUD and implement controls to ensure the accuracy of the listing in TRACS.
2021-FO-0003-001-J	Review all executed repayment agreements in HUD's Tenant Rental Assistance Certification System (TRACS) to determine which repayment agreements have not been fully repaid and represent an amount owed to HUD and work with OCFO to record these receivables.
2020-OE-0001-26	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-23	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-22	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-19	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-18	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-16	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-15	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-13	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-11	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-09	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-07	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-03	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-02	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-OE-0001-01	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2021-LA-1001-003-C	Obtain technical assistance from HUD to ensure that the City is able to submit its quarterly performance reports and annual single audit reports on time and post the performance reports on its website to comply with program regulations.
2021-LA-1001-003-B	Follow its own procedures and HUD regulations to post the missing 21 NSP1 and 22 NSP3 HUD quarterly performance reports, as of June 30, 2019, on its official website; and, post the future NSP1 and NSP3 HUD quarterly performance reports on its website until the closeout of the respective programs or until HUD is assured that these reports are consistently posted on its website.
2021-LA-1001-003-A	Follow its NSP procedures and HUD regulations to complete and submit its future NSP1 and NSP3 HUD quarterly performance reports and annual single audit reports within the required timeframes until the closeout of the respective programs or until HUD is assured that these reports are consistently submitted on time.
2021-LA-1001-002-C	Obtain technical assistance from HUD to ensure that it is able to manage the programs and comply with program regulations before processing future expenses related to NSP1 and NSP3 projects and activities.
2021-LA-1001-002-B	Repay the U.S. Treasury from non-Federal funds for the \$1,550 overpaid to acquire a foreclosed NSP3 property.
2021-LA-1001-002-A	Provide the required documents to support \$161,131 in NSP1 and \$109,525 in NSP3 funds for expenses for acquisition, rehabilitation, and administration. If the City cannot provide the required documents, it should repay the U.S. Treasury from non-Federal funds.
2021-LA-1001-001-A	Implement its procurement controls to ensure that it is able to locate and maintain the complete procurement documents for at least 3 years after the closeout of NSP1 and NSP3 in compliance with its own procedures and HUD regulations.

Wed, 31 May 2023 20:03:47 -0400 EDT

2020-LA-1005-001-C	Require the lender to fully implement its quality control plan with respect to reverifications and provide HUD with periodic reports for 12 months to ensure that it conducts its quality control reviews in accordance with the requirements.
2020-CH-0005-001-A	Develop and implement an action plan that includes sufficient policies, procedures, and controls that address households living in multifamily housing units having a sufficient supply of safe drinking water. Such policies, procedures, and controls should include but not be limited to (1) developing and implementing internal procedures to be notified, and share with the owners and management agents of the multifamily housing properties, when the public water systems' water exceeds the Environmental Protection Agency's lead action level and (2) revising HUD's applicable regulations, providing guidance to the owners and management agents, and taking appropriate actions so that households living in multifamily housing units have a sufficient supply of safe drinking water.
2019-OE-0002a-07	Complete the development of performance measures and establish a formal records evaluation process to measure the effectiveness and progress of the records management program.
2019-OE-0002a-05	Issue a formal policy and requirements for managing CUI.
2019-OE-0002a-04	Develop and approve an enterprise strategy to meet all M-19-21 electronic transition requirements.
2019-OE-0002a-03	Update and obtain final NARA approval of all HUD records retention schedules, including the Capstone email schedule, to comply with Federal requirements, including OMB M-19-21.
2019-OE-0002-18	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2019-OE-0002-16	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2019-OE-0002-14	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2019-OE-0002-11	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2019-OE-0002-09	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2019-OE-0002-07	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2019-OE-0002-04	The OIG has determined that the contents of this recommendation would not be appropriate for public disclosure and has therefore limited its distribution to selected officials.
2020-CH-0003-001-J	Establish policies, procedures, and controls for validating and correcting construction dates of the public housing developments in IMS-PIC. If the information is determined to be inaccurate, HUD should work with public housing agencies to update the data to ensure accuracy.

Displaying 1 - 300 of 300